

Approximately 3 million Massachusetts taxpayers will receive a tax refund of 14% of their 2021 state income tax liability. In order to qualify for this refund, a taxpayer must have incurred a tax liability on a 2021 resident or non-resident Massachusetts income tax return. Refunds will be made by direct deposit or mailed as a check over the next several weeks starting November 1, 2022.

### Why are refunds being sent?

Chapter 62F is a Massachusetts law that requires the state Department of Revenue (DOR) to issue a credit to taxpayers if total tax revenue in a given fiscal year exceeds an annual cap.

### Am I getting a refund and when will I receive it?

An estimated 3 million taxpayers will receive a refund.

- If you have already filed your 2021 return, you should receive your refund by mid-December 2022.
- If you have not filed your 2021 tax returns yet, you are eligible if you file by September 15, 2023. You will receive the refund approximately one month after you file.
- If a taxpayer filed a 2021 return and is now deceased, the refund will still be issued to the taxpayer. If the return was filed for a trust, the refund will be issued to the trust.
- Both Massachusetts residents and non-residents filers are eligible.
- Non-residents on whose behalf a partnership or S corporation files on a composite basis are eligible.
- Fiduciary filers (trusts and estates) are eligible.

### How much will I receive?

Refunds will be equal to 14% of the taxpayers 2021 Massachusetts personal income tax liability. You can check the [Refund Estimator](#).

### How will my refund be delivered?

Refunds will be sent automatically to eligible taxpayers through direct deposit or mailed as a check.

- Direct deposit refunds will be labeled "MASTTAXRFD".
- Refunds mailed as a check will go to the mailing address on the tax return.
- Refunds due on composite filings will be issued to the partnership or S corporation.

### Will refunds be treated as taxable income?

Refunds are not taxable as income at the state level. The refunds may be taxable by the federal government.

Visit the official Commonwealth of Massachusetts website: [Chapter 62F Taxpayer Refunds](#)

### Contact Us

If you have questions about the 62F refunds, please contact a member of Hemenway & Barnes LLP's Private Client Group, or the authors of this alert:

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